UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF IOWA

BARBARA A. EVERLY. CLERK BANKRUPTCY NO.

KENNETH R. SPRANGER and MARJORIE SPRANGER

IN RE:

83-01131

Debtors.

JUDGMENT

NOATHERN DISTRICT COURT

Pursuant to the Stipulation for Judgment with respect to the final determination of Legality of Tax Penalty Assessment;

IT IS ORDERED the United States of America recover of Kenneth R. Spranger the sum of \$42,872.42 and interest shall accumulate on this judgment at the rate provided for in 28 U.S.C. § 1961(c)(1) from the date of entry.

IT IS FURTHER ORDERED this Judgment shall be entered in the Docket of the Clerk of this Court and that notice of the entry of this Judgment shall be given by ordinary mail to the Debtor, Kenneth R. Spranger, 5136 Amesbury, Davenport, Iowa 52807; the Attorney for Debtor, James J. Roth, Roth & Schumacher, 491 West 4th Street, Dubuque, Iowa 52001; to the counsel for the United States, Janice B. Teague, Trial Attorney, Tax Division, U.S. Department of Justice, Washington, D.C. 20530, and Kristin T. Davis, Assistant U.S. Attorney, Northern District of Iowa, P.O. Box 4710, Cedar Rapids, IA 52407.

ORDERED: October 2, 1986

MICHAEL JI

RECORDED: Volume 1

U. S. BANKRUPTCY JEDGE

Copies mailed to parties as above set forth

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this October 2, 1986

Zaciic J. Wortman

Deputy Clerk, Bankruptcy Court

P O Box 4371, Cedar Rapids, IA 52407